Exhibit C

THE

KATTEN MUCHIN ROSENMAN LLP

DEFINED CONTRIBUTION PLAN

as

Amended and Restated Effective January 1, 2007

SUMMARY PLAN DESCRIPTION

Effective November 2009

THE
KATTEN MUCHIN ROSENMAN LLP
DEFINED CONTRIBUTION PLAN

as

Amended and Restated

SUMMARY PLAN DESCRIPTION

The Katten Muchin Rosenman LLP Defined Contribution Plan (the "Plan") is designed to help you build financial security for your retirement. Under the Plan, if eligible, you may:

- ❑ receive contributions from your employer,
- ❑ contribute a percentage of your compensation,
- ❑ defer taxation on all investment earnings of your pre-tax contributions as long as the money remains in the Plan, and/or
- ❑ eliminate taxation of your investment earnings on Roth contributions (*i.e.*, after-tax contributions) as long as certain requirements are satisfied. These requirements are more fully described in the "**Roth Contributions**" section on page 3.

This booklet summarizes the key features of the Plan—how it works, how to enroll, and how your benefits under the Plan may increase over time. Capitalized terms are defined in the Glossary at the end of this document. Please contact Katten Muchin Rosenman's Human Resources Department to answer any questions you may have about the Plan after you have read this booklet.

ABOUT THIS BOOKLET

ALTHOUGH EVERY EFFORT HAS BEEN MADE TO MAKE THE DESCRIPTION IN THIS BOOKLET AS COMPREHENSIVE AS POSSIBLE, NO SUMMARY CAN NOT INCLUDE EVERY DETAIL. THE PLAN ADMINISTRATOR AND OTHER PLAN FIDUCIARIES WILL RELY UPON THE COMPLETE TEXT OF THE PLAN DOCUMENT—NOT THIS BOOKLET—IN DECIDING QUESTIONS ABOUT THE PLAN. YOU MAY REVIEW THE COMPLETE PLAN DOCUMENT UPON REQUEST BY CONTACTING THE PLAN ADMINISTRATOR.

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INTRODUCTION

The Plan has been established for eligible partners and employees of all of the offices of Katten Muchin Rosenman LLP (the "Firm"). The Plan was created to:

- ▶ encourage employee and partner commitment to the success of the Firm; and
- ▶ provide employees and partners the opportunity to plan and save for their future retirement on a tax-advantaged basis.

It is up to each employee and partner to save for his or her future retirement needs. The Plan offers you an opportunity to enhance your retirement security by allowing you to make contributions to the Plan and to receive contributions from your employers (if eligible). To get the most out of the Plan, it is essential that you understand its value and how it works.

PLEASE TAKE THE TIME TO CAREFULLY REVIEW THIS BOOKLET.

This booklet, called a Summary Plan Description ("SPD"), is designed to provide you with general information about the features of the Plan. This is a summary; the Plan fiduciaries will rely on the text of the official Plan document to resolve any conflicts between this SPD and the Plan document.

This SPD describes the Plan as in effect on the date of this SPD (November 9, 2009). Capitalized terms are usually defined near where they are first used, but if not, they can be found in the Glossary at the end of the booklet (see page 25).

If you have any questions about the Plan, please contact the Firm's Human Resources Department for more information.

HIGHLIGHTS

The Firm sponsors the Plan to help you save for your retirement on a tax-advantaged basis. Some key features of the Plan are highlighted below.

- ○ You can contribute from 1% to 50% of your eligible salary (or self-employment income) and from 1% to 100% of your bonus on a pre-tax basis and/or an after-tax basis. Any amount you contribute on a pre-tax basis will reduce your current federal income taxes, but Plan distributions of those contributions (and any earning on them) will be taxable to you. On the other hand, after-tax (Roth) amounts you contribute will not reduce your current federal income taxes, but those contributions (and any earnings on them) generally will not be taxable to you when they are distributed from the Plan.
- ○ The Firm may make profit-sharing contributions to eligible employees and partners.
- ○ You are always 100% vested in your Plan Account.

- You decide how to invest the balance in your Plan Account. You can invest part or all of your Plan Account in any of the Plan's investment options.

- If you reach age 59½, you may make a withdrawal from your Plan Account for any reason.

- You may withdraw amounts that you rolled over into the Plan for any reason at any time.

- When you die, your beneficiary will receive your total Plan Account, minus the balance of any outstanding loans from your Plan Account.

These features are discussed in more detail in the following pages.

ENROLLING IN THE PLAN

WHO IS ELIGIBLE?

You are eligible to participate in the Plan and make Pre-Tax Contributions and Roth Contributions if you are an employee or partner of the Firm (including employees of Professional Corporations). "Roth Contributions" are contributions that are made to the Plan on an after-tax basis. In addition, you may be eligible to receive Employer Contributions, as described below.

You are eligible to receive Integrated Contributions only if you (1) have completed One Year of Service and (2) are employed by the Firm as a Secretary or Paralegal, or are a partner of the Firm (or shareholder-employee of a Professional Corporation).

You are eligible to receive Profit Sharing Contributions only if you (1) have completed One Year of Service and (2) are employed in one of the following capacities:

- An equity partner of the Firm (or the employee-shareholder of a Professional Corporation that is an equity partner of the Firm),

- Other than as a practicing attorney, Secretary or Paralegal, or

- "Maximum savers" (*i.e.*, individuals or employee-shareholders of a Professional Corporation that elected maximum saver status before 1994).

"One Year of Service" means a period of 12 consecutive months, starting on your hire date (or on the first day of any Plan Year that begins after your hire date), in which you are credited with at least 1,000 Hours of Service. After you complete your One Year of Service, you become eligible to participate on the first day of the next January, April, July or October.

SIGNING UP

You may enroll in the Plan to make Pre-Tax Contributions and/or Roth Contributions effective as of the first pay period after your date of hire. To enroll, call Schwab Retirement Plan Services, Inc. ("Schwab") at (800) 724-7526 or visit the Schwab website and click on "Contribution Amount." You may access the website at www.schwab.com/workplace. Your enrollment will

generally become effective on the first day of the next pay period if you enroll by the Election Deadline. Otherwise, your election may not take effect until the first day of the second pay period following your election.

IF YOU LEAVE AND ARE REHIRED

Regardless of your prior service, if you leave the Firm and are later rehired, you may make Pre-Tax Contributions and Roth Contributions effective on the first paydate after your rehire date, as long as you have reenrolled in the Plan. If you leave the Firm and were eligible to receive Integrated Contributions and/or Profit Sharing Contributions and are later rehired as an employee or partner eligible to receive Employer Contributions, you will be eligible to receive such contributions on your date of rehire.

CONTRIBUTIONS

If you are an eligible employee or partner, you may elect to contribute a portion of your Compensation to the Plan on a pre-tax basis and/or on an after-tax basis. The types of contributions you may make are described below. The maximum amount you may contribute is 100% of any bonus you receive and 50% of your other Compensation.

For purposes of the Plan, your "Compensation" generally includes (1) all gross wages you receive from the Firm or a Professional Corporation during a Plan Year while you are a Participant; and (2) for partners (other than Professional Corporations), your compensation from the Firm for federal income tax reporting purposes (*i.e.*, your income from self-employment) during a Plan Year while you are a Participant. For 2009 and 2010, otherwise eligible Compensation above $245,000 per year is excluded. The Internal Revenue Service ("IRS") may adjust this limit to reflect changes in the cost of living.

PRE-TAX CONTRIBUTIONS

Pre-Tax Contributions are made before any federal income taxes are withheld, and the amount you can contribute annually is limited by law (see "**Pre-Tax and Roth Contributions Limit**" below). Because your contribution amount is based on a percentage of your income, the actual dollar amount of your contributions will automatically increase when your pay increases. The percentage you elected to contribute will remain in place until you elect to change or stop it.

ROTH CONTRIBUTIONS

Roth Contributions are made after-tax and after federal and state income tax withholding, and the amount that you can contribute annually is limited by law (see "**Pre-Tax and Roth Contributions Limit**" below). Because your contribution amount is based on a percentage of your income, the actual dollar amount of your contributions will automatically increase when your pay increases. The percentage you elected to contribute will remain in place until you elect to change or stop it.

PRE-TAX AND ROTH CONTRIBUTIONS LIMIT

For 2009 and 2010, the maximum amount you can save is $16,500 per year, regardless of whether the contributions are pre-tax, after-tax or a combination. The limit applies to all pre-tax retirement plans and Roth retirement plans to which you make contributions during the calendar year. For instance, if you save through another employer-sponsored retirement plan during 2009 and also participate in the Plan, the combined amount you may save under both plans is $16,500. The IRS may adjust this limit to reflect changes in the cost of living.

Other IRS limits may apply to your savings. If any of these limits apply, you may have to stop making contributions to the Plan or receive a refund of excess contributions. You will be informed if these provisions affect you. For more details on these IRS limits, contact the Firm's Human Resources Department.

If during any year you contributed to another employer-sponsored plan that is not sponsored by the Firm, you must notify the Firm's Human Resources Department of the amount of those contributions no later than March 1 of the next calendar year.

CATCH-UP CONTRIBUTIONS

If you are age 50 or older by the end of the Plan Year, you may be eligible to contribute an additional amount from 1% to 50% of your non-bonus Compensation as a "Catch-Up Contribution." You may designate all or any portion of your Catch-Up Contribution as a before-tax contribution (a "Pre-Tax Catch-Up Contribution") or an after-tax contribution (a "Roth Catch-Up Contribution"). The Catch-Up Contribution limit for 2009 and 2010 is $5,500 per year. The IRS may adjust this limit to reflect changes in the cost of living. The other Plan limits that apply to Pre-Tax Contributions and Roth Contributions generally are not applicable to Catch-Up Contributions.

ROLLOVER CONTRIBUTIONS AND ROTH ROLLOVER CONTRIBUTIONS

The Plan accepts rollovers from other employer-sponsored retirement plans and IRAs. You may request the appropriate forms by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace. "Rollover Contributions" are rollovers of pre-tax contributions and employer contributions. "Roth Rollover Contributions" are rollovers of Roth contributions. The Plan separately accounts for Rollover Contributions and for Roth Rollover Contributions.

MAKING AND CHANGING YOUR CONTRIBUTIONS

You may begin contributing to the Plan after you meet the eligibility requirements (see "**Enrolling in the Plan**" on page 2). Your elections will apply to amounts you earn while your elections are in place. If you change your elections, the new elections will apply only to Compensation that you have not yet earned. In addition, the type of contribution (Pre-Tax or Roth) you decide to make will influence your current tax liability and the tax treatment of your distributions from the Plan.

CHANGING YOUR CONTRIBUTIONS

You may make the following changes to your contribution election:

- You may **change** your contribution election as of the next available paydate by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace.

- You can **stop** contributing to the Plan as of the next available paydate by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace.

- You can **start** contributing to the Plan again on any subsequent paydate by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace.

Your modifications to your contribution election generally will become effective on the first day of the next pay period if the modification is made by the Election Deadline. Otherwise, your modification may not take effect until the first day of the second pay period following your change.

Please make sure you confirm all changes by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace. Any change made within seven days of a paydate may not take effect until the next paydate.

PRE-TAX CONTRIBUTIONS—EFFECT ON TAXES AND FIRM BENEFITS

Pre-Tax Contributions affect your tax liability and Firm-provided benefits as follows:

- Federal income taxes and most state and local taxes on your Pre-Tax Contributions are delayed until those amounts are withdrawn from the Plan. At the time of withdrawal, your Pre-Tax Contributions, as adjusted for investment returns, will be taxable to you at your ordinary income tax rates.

- Social Security and Medicare taxes apply to all of your regular salary or wages, including your Pre-Tax Contributions. This means that even though you defer payment of federal income tax on your Pre-Tax Contributions, you are still required to pay your share of payroll taxes (or self-employment taxes) on these amounts when you earn them.

- Your salary for determining the amount of Firm-sponsored, salary-related benefits and disability coverage is based upon your regular salary or wages, which includes your Pre-Tax Contributions as though they were part of your current income.

ROTH CONTRIBUTIONS—EFFECT ON TAXES AND FIRM BENEFITS

Roth Contributions affect your tax liability and Firm-provided benefits as follows:

- Federal and any state income taxes are due on your Roth Contributions for the year in which you make the contributions.

- Distributions of Roth Contributions are not subject to taxation. Also, as long as the distribution of your Roth Contributions is "qualified," the earnings on the contributions are not subject to federal income taxes when distributed to you. A "qualified" distribution is one that is taken at least five tax years following the year of your first Roth Contribution and after you have attained age 59½, become disabled or die.

- Social Security and Medicare taxes apply to all of your regular salary or wages, including your Roth Contributions.

- Your salary for determining the amount of Firm-sponsored, salary-related benefits and disability coverage is based upon your regular salary or wages, which includes your Roth Contributions.

EXAMPLE OF SAVINGS THROUGH PRE-TAX CONTRIBUTIONS AND ROTH CONTRIBUTIONS

The following shows your potential tax deferral if you chose to contribute to the Plan on a pre-tax basis instead of contributing to the Plan with Roth Contributions. In the following example, it is assumed that you earn $60,000 per year with a 25% federal income tax withholding rate and you decide to make Pre-Tax Contributions to the Plan equal to 10% of your pay per year ($6,000). Keep in mind, this is only an example that does not reflect your deductions, your exemptions, or your actual tax rates and, therefore, may not reflect your actual circumstances.

	Pre-Tax Contributions	**Roth Contributions**
Contribution Rate	10%	10%
Compensation	$60,000	$60,000
Minus Pre-Tax Contribution (10%)	($ 6,000)	----------
Taxable Income	$54,000	$60,000
Minus Income Taxes (25%)	($13,500)	($15,000)
Minus Roth Contributions (10%)	----------	($ 6,000)
Net After Tax (Take Home Pay)	$40,500	$39,000

This hypothetical example is for illustrative purposes only. It shows the potential impact on take-home pay assuming an annual Pre-Tax Contribution or Roth Contribution of $6,000 based solely on an assumed 25% federal income tax withholding rate. Actual taxes and take-home pay will depend on your individual tax situation, and no other payroll deductions are taken into account. Pre-Tax Contributions, as adjusted for investment returns, will be taxed at the time of distribution. On the other hand, distribution of the Roth Contributions and any earnings on them will be tax-free if certain conditions are met (*i.e.*, a distribution taken at least five tax years from the year of your first Roth Contribution and after you have attained age 59½, become disabled or die).

EMPLOYER CONTRIBUTIONS

INTEGRATED CONTRIBUTIONS

If you are eligible to receive Integrated Contributions, the Firm, in its discretion, may make an Integrated Contribution each Plan Year on your behalf if you are employed by the Firm (or a Professional Corporation) on the last day of that Plan Year (December 31). You also will share in the Integrated Contribution if you leave the Firm during such Plan Year after reaching age 55 or due to your death. Each Professional Corporation with an eligible Participant also will make a corresponding Integrated Contribution. An Integrated Contribution has two components: a Base Contribution and an Excess Contribution.

The Base Contribution, if any, for each Plan Year shall be allocated among eligible Participants in direct proportion to their Compensation that does not exceed the Social Security taxable wage base. (For 2009 and 2010, the Social Security taxable wage base is $106,800 per year.) The Base Contribution will be a percentage (not to exceed six percent) of each eligible Participant's Compensation up to the Social Security taxable wage base.

The Excess Contribution, if any, will be an amount determined by the Firm based upon a percentage of any of your eligible Compensation in excess of the Social Security taxable wage base. (For 2009 and 2010, the Social Security taxable wage base is $106,800 per year.) The Excess Contribution cannot exceed 11.7%.

For example, assume that you are eligible to receive Integrated Contributions and your 2009 Compensation is $135,000. The maximum Integrated Contribution you could receive for 2009 would be $9,707.40, which consists of:

- A $6,408.00 Base Contribution equal to six percent of Compensation up to the Social Security taxable wage base ($106,800 multiplied by 0.06); and

- A $3,299.40 Excess Contribution equal to 11.7% of the Compensation in excess of the Social Security Wage Base ($135,000 minus $106,800, and then multiplied by 0.117).

The Social Security Administration may adjust the Social Security taxable wage base, which may affect the amount of your Integrated Contribution.

PROFIT SHARING CONTRIBUTIONS

If you are eligible to receive Profit Sharing Contributions, the Firm, in its discretion, may make a Profit Sharing Contribution each Plan Year on behalf of eligible Participants. Each Professional Corporation with an eligible Participant will also make a corresponding Profit Sharing Contribution. Such contribution may equal up to six percent of an eligible Participant's Compensation.

If you are otherwise eligible to receive a Profit-Sharing Contribution, you will share in that Profit Sharing Contribution if you are employed by the Firm (or a Professional Corporation) on the last day of the Plan Year (December 31). In addition, a Profit Sharing Contribution will be made on

your behalf if you leave the Firm during a Plan Year after you have reached age 55 or if you die during that Plan Year.

ELIGIBLE COMPENSATION

Special rules apply if you were not eligible to receive Employer Contributions for the entire Plan Year because you first became eligible to participate in the Plan after the first day of the Plan Year. Also, special rules apply if you transferred classes of employees during the Plan Year. You should contact the Firm's Human Resources Department if you have any questions about these special rules.

YOUR PLAN ACCOUNT

Your total Plan Account consists of the following sub-accounts:

- **Pre-Tax Contribution Sub-Account**, which comprises (1) your Pre-Tax Contributions made on or after January 1, 1994; (2) the amount allocated to this sub-account under the Plan, as of January 1, 1994, if any (as identified by the Committee); (3) any amount allocated from any predecessor plans that have been merged with the Plan and that continue to be accounted for under the Plan (as identified by the Committee); and (4) any related investment earnings, investment losses, charges or expenses.

- **Pre-Tax Catch-Up Contribution Sub-Account**, which comprises (1) your Pre-Tax Catch-Up Contributions made on or after October 1, 2002; (2) any amount allocated to this sub-account from any predecessor plans that have been merged with the Plan and continue to be accounted for under the Plan (as identified by the Committee); and (3) any related investment earnings, investment losses, charges or expenses.

- **Integrated Sub-Account**, which comprises (1) Integrated Contributions made by the Firm (or a Professional Corporation), including Base Contributions and Excess Contributions made on or after January 1, 1994; (2) your prior account balance as of January 1, 1994, if any (as identified by the Committee); and (3) any related investment earnings, investment losses, charges or expenses.

- **Pay Based Sub-Account**, which comprises (1) any amount allocated from the Katten Muchin & Zavis Profit Sharing and Thrift Plan, as of January 1, 1994, that continues to be accounted for under the Plan (as identified by the Committee); and (2) any related investment earnings, investment losses, charges or expenses.

- **Rollover Sub-Account**, which comprises (1) any amount allocated from the Katten Muchin & Zavis Profit Sharing and Thrift Plan and the Katten Muchin & Zavis Retirement Savings Plan as of January 1, 1994 that continues to be accounted for under the Plan (as identified by the Committee); (2) any amounts transferred from another tax-qualified retirement plan or conduit, traditional IRA; and (3) any related investment earnings, investment losses, charges or expenses.

- **Prior Match Sub-Account**, which comprises (1) any amount allocated from the Katten Muchin Zavis Rosenman Profit Sharing Plan and the Katten Muchin Zavis Rosenman Pre-Tax Savings Plan, each as of July 1, 2003, and the Katten Muchin Zavis Rosenman Charlotte Office Profit Sharing Plan, as of January 1, 2004, that continues to be accounted for under the Plan (as identified by the Committee); and (2) any related investment earnings, investment losses, charges or expenses.

- **Prior Profit Sharing Sub-Account**, which comprises (1) any amount allocated from the Katten Muchin Zavis Rosenman Charlotte Office Profit Sharing Plan, as of January 1, 2004, that continues to be accounted for under the Plan (as identified by the Committee); and (2) any related investment earnings, investment losses, charges or expenses.

- **Roth Contribution Sub-Account**, which comprises (1) your Roth Contributions; and (2) any related investment earnings, investment losses, charges or expenses.

- **Roth Catch-Up Contribution Sub-Account**, which comprises (1) your Roth Catch-Up Contributions; and (2) any related investment earnings, investment losses, charges or expenses.

- **Roth Rollover Sub-Account**, which comprises (1) your Roth Rollover Contributions; and (2) any related investment earnings, investment losses, charges or expenses.

- **Profit Sharing Sub-Account**, which comprises (1) Profit-Sharing Contributions made by the Firm (or a Professional Corporation) on or after January 1, 2008 and (2) any related investment earnings, investment losses, charges or expenses.

INVESTMENT OPTIONS

ERISA 404(C) PLAN

This Plan is intended to constitute a plan described in Section 404(c) of ERISA and related federal regulations (specifically, Title 29 of the Code of Federal Regulations Section 2550.404c-1). This means that the fiduciaries of this Plan may be relieved of liability for any losses that are the direct and necessary result of investment instructions given by you or your beneficiary.

INVESTMENT DIRECTION

You decide how to invest your Plan Account. You may choose how to invest your Plan Account among the investment options listed in the next section. ***If you do not give proper instructions regarding how your Plan Account is to be invested, it will be invested 100% in a Dow Jones target retirement fund based on your expected retirement date. See the chart below to determine which fund would be applicable for you.***

Date of Birth	Default Fund Name	Percentage
On or before 12/31/1944	Dow Jones Target Today Non-Lending Series Fund Class C	100%

01/01/1945 – 12/31/1954	Dow Jones Target 2015 Non-Lending Series Fund Class C	100%
01/01/1955 – 12/31/1964	Dow Jones Target 2025 Non-Lending Series Fund Class C	100%
01/01/1965 – 12/31/1974	Dow Jones Target 2035 Non-Lending Series Fund Class C	100%
01/01/1975 or later	Dow Jones Target 2045 Non-Lending Series Fund Class C	100%

You may decide how, or modify how, your Plan Account is invested at any time, subject to restrictions imposed from time to time by certain investment options. Your investment elections must be in multiples of one percent. You may change you investment elections by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace.

Implementation of an investment election is not under the control of, nor the responsibility of, the Firm, its employees or its partners.

INVESTMENT OPTIONS

A prospectus on each of the Plan's investment options can be requested by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace. The Committee may add or delete any investment options as it determines to be appropriate.

The market value of your investment in each investment option will change from time to time. Your investment in any option is not guaranteed, nor is the rate of return.

The Committee may add or delete any investment options as it determines to be appropriate.

TRANSFERS (CHANGING INVESTMENT ELECTIONS)

The Plan offers you the flexibility to change the way your Plan Account, in multiples of one percent, is invested by "transferring" the investment of your Plan Account from one investment option to another.

Transfers may be made at any time provided that funds are available for investment on that day and have not already been invested. To make a change, either call (800) 724-7526 or access the Schwab website at www.schwab.com/workplace.

Implementation of a transfer election is not under the control of, nor the responsibility of, the Firm, its employees or its partners.

YOU ARE ALWAYS VESTED IN YOUR PLAN ACCOUNT

Vesting refers to your right to receive a Plan benefit. You are always 100% vested in the balance of your Plan Account.

TRANSFERRING INTO OR OUT OF COVERED EMPLOYMENT

If you cease to be eligible to receive Integrated Contributions and/or Profit Sharing Contributions, you will no longer share in those Employer Contributions. However, you will still receive investment gains and losses on your sub-accounts holding Employer Contributions and will be able to change how those sub-accounts are invested.

PLAN ACCOUNT STATEMENTS

You will receive a quarterly statement summarizing activity for your Plan Account, unless you have previously authorized Schwab not to mail a quarterly statement to you, in which case you must go to www.schwab.com/workplace to request your statement summarizing activity for your Plan Account. The statements that are mailed are prepared as of the end of the last business day of each March, June, September, and December. Your statement will report activity for all of your Plan Account. The statement will indicate contributions, withdrawals, loans, transfers, investment results, and any other transactions that have affected your Plan Account. ***Your Plan Account will be charged with its appropriate share of the Plan's fees and expenses. Specific information on these charges is available by calling (800) 724-7526 or through the Schwab website at*** www.schwab.com/workplace***.***

As of the end of each business day, Schwab will (1) credit all Participants' contributions, Employer Contributions and investment gains; and (2) deduct all investment losses and administrative expenses of the Plan.

The investment returns (gain or loss) will be allocated to your Plan Account in proportion to the value of your Plan Account within each investment option as of the end of each business day.

WITHDRAWALS AND DISTRIBUTIONS

The Plan is intended to help you save for your future financial security, primarily for retirement. Because the Plan allows you to save on a tax-advantaged basis and accumulate earnings tax- free or tax-deferred, the IRS also restricts the withdrawals you can make while you are employed.

WITHDRAWAL OF ROLLOVER CONTRIBUTIONS AND ROTH CONTRIBUTIONS

If you have any money in your Plan Account that you rolled over into the Plan, you may withdraw it for any reason at any age. There is no hardship requirement. However, if you receive a distribution before the date you attain age 59½, you may incur a 10% penalty.

LOANS

If you are actively working or are on a leave of absence from the Firm, you may take a loan against your Plan Account and then pay yourself back with interest. You generally are not eligible for a loan if:

- Your Plan Account balance is less than $2,000; or
- you already have two outstanding loans.

The minimum amount you can borrow is $1,000, and the maximum amount you can borrow is the lesser of:

- 50% of the balance in your Plan Account; and
- $50,000, reduced by your highest outstanding loan balance in the preceding 12 months.

You may have only two loans outstanding at a time. If you have only one loan outstanding, you may apply for a second loan at any time. If you have two loans outstanding, you must wait 30 days after your final payment on the first loan before you can initiate an application for a new loan.

You may apply for a loan by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace. General purpose loans are processed daily, and checks are generally issued within 7–14 days after your request. Your Plan Account will be charged a one-time $75 fee for processing the loan.

Loan Repayment

You must repay the loan in equal pay period installments. You can take up to five years (60 months) to repay a general purpose loan. Each loan repayment—including principal and interest—will automatically be deducted from your pay on an after-tax basis. Outside of your scheduled loan installment payments, partial repayment of the loan amount is not permitted. However, you can repay your loan in full with a single payment at any time via certified check, cashiers check or money order. A Participant must adhere to the terms of his or her loan agreement.

If your employment with the Firm ends before you have repaid a loan, you have 90 days following your termination date to repay the outstanding balance on your loan. If you do not completely repay such loan, the unpaid amount will be considered a distribution from your Plan Account, and you would then owe taxes on that amount, plus a possible 10% penalty tax.

Interest Rate

The interest rate applied to your loan will be the prime rate plus one percent. The interest rate is based on the prime rate published in The Wall Street Journal on the date the loan is made. With each repayment, the principal and interest will be credited to your Plan Account and invested according to your investment choices on record for future Plan contributions. The interest is not tax-deductible by you and may be taxed again as investment earnings when you withdraw such amount from the Plan.

Defaulting on the Loan

If you are an active employee or partner and fail to make repayments on your loan, your loan will be considered in default if you fail to make a loan repayment for 90 days. Your loan may also be defaulted at your request, if you make a material misrepresentation in your loan application, you file for bankruptcy or if the Plan terminates. If your Plan loan defaults and you are:

- age 59½ or older, the balance due on the outstanding loan will be treated as a distribution from the plan and will be subject to ordinary income tax.
- under age 59½, the balance due on the outstanding loan will be treated as a withdrawal, and will be subject to ordinary income tax and may be subject to a 10% penalty tax.

401(K) HARDSHIP WITHDRAWAL

You may withdraw any amount of your Pre-Tax Contributions and Roth Contributions needed to satisfy a 401(k) hardship from your Plan Account.

The following qualify as a 401(k) hardship:

- costs directly related to the purchase or construction (excluding mortgage payments or balloon payments) of your principal residence;
- the payment of expenses for (or necessary to obtain) medical care for you, your spouse, children or dependents that would be deductible on your federal income tax return, regardless of the requirement that such expenses exceed 7.5% of your adjusted gross income;
- the payment of tuition and related educational fees and room and board expenses for the next 12 months of post-secondary education for you, your legally-recognized spouse, children or dependents (for federal income tax purposes);
- necessary payments to prevent your eviction from your principal residence, or the foreclosure on the mortgage of your principal residence;
- the payment of burial expenses for your deceased parent, legally recognized spouse, child or dependent (for federal income tax purposes); and
- the payment of expenses for the repair of damage to your principal residence that would qualify for the casualty deduction on your federal income tax return, regardless of the requirement that such expenses exceed 10% of your adjusted gross income.

In connection with a hardship withdrawal, you must also submit a signed representation to Schwab that:

- you have obtained all other possible Plan loans and withdrawals (including any amounts you rolled over into the Plan) and non taxable loans available from all available plans; and
- the amount of the requested hardship withdrawal does not exceed the amount necessary to alleviate the hardship and pay all taxes and penalties expected to result from the hardship withdrawal.

If you make a 401(k) hardship withdrawal, you must stop making Pre-Tax Contributions, Roth Contributions, and Catch-Up Contributions to the Plan for six months. You may resume such

contributions again on any paydate following this six-month period. To resume contributing, you must either call (800) 724-7526 or access the Schwab website at www.schwab.com/workplace and complete a "Deduction" enrollment request. Your hardship withdrawal request will generally be processed before the first day of the next pay period if you request it by the Election Deadline. Otherwise, your request may not be processed until the first day of the second pay period following your hardship withdrawal request.

Amounts withdrawn before age 59½ are generally subject to income tax, plus a 10% penalty tax. Please consult your tax adviser for more information.

Withdrawals After Age 59½

Once you reach age 59½, you may withdraw all or a part of your Plan Account for any reason. Amounts withdrawn on or after age 59½ are generally subject to income tax. Please consult your tax adviser for more information.

Requesting A Withdrawal

Your withdrawal cannot exceed the value of your Plan Account.

To request a withdrawal, call (800) 724-7526 or access the Schwab website at www.schwab.com/workplace. Withdrawals are processed as soon as practicable and payment will be made as soon as administratively possible after the business day on which your withdrawal is settled.

Withdrawals are paid by check. With respect to investments, your withdrawal will be treated as coming from each investment option in which your Plan Account is invested (in direct proportion to your Plan Account's investment in each of those options).

Implementation of a withdrawal is not under the control of, nor the responsibility of, the Firm, its employees or its partners.

RECEIVING YOUR PLAN ACCOUNT

Normal Retirement

Your "Normal Retirement Date" is the day you reach age 55. If you continue working after your Normal Retirement Date, you may continue to contribute to the Plan and to share in Employer Contributions until you retire from the Firm.

When You Leave the Firm

If your Plan Account is over $5,000 when your employment ends, you may choose to (1) leave your Plan Account in the Plan, (2) have your Plan Account distributed to you or (3) have your Plan Account paid as a direct transfer to another employer-sponsored retirement plan, IRA or Roth IRA. If your Plan Account balance is greater than $1,000, but not greater than $5,000, it will automatically be rolled over into an IRA (and/or a Roth IRA if applicable) managed by Schwab, unless you request a withdrawal, direct transfer or rollover. Plan Accounts with

balances that are $1,000 and under will automatically be distributed to you, unless you request a withdrawal, direct transfer or rollover. For purposes of these distribution rules, your Plan Account will be treated as two accounts, one equaling the total of all Roth amounts and the other equaling the total of all non-Roth amounts. Required minimum distributions of your Plan Account will be paid to you no later than the April 1 following the year in which you reach age 70½ or, if you are still employed by the Firm after attaining age 70½, the termination of your employment. However, no required minimum distributions will be made for the 2009 Plan Year.

You may request payment of your entire Plan Account as described in the section titled "**How Your Plan Account Will Be Paid**" (directly below) at any time after you leave the Firm. This section also discusses available forms of payment.

HOW YOUR PLAN ACCOUNT WILL BE PAID

At the time of retirement or after you otherwise leave the Firm, you may receive your Plan Account, elect to have a direct transfer of your Plan Account to another employer-sponsored retirement plan or roll over your Plan Account to an IRA or a Roth IRA. If you elect to receive distribution of your Plan Account, you may request one total distribution or you may make multiple, partial distribution requests.

Any cash payment from the Plan in excess of $200 (other than post-70½ payments and hardship withdrawals) can be directly paid to another employer-sponsored retirement plan, IRA or Roth IRA. If you elect to transfer less than the entire payment, the minimum amount that must be transferred is $500. For additional information regarding how to make a transfer, contact Schwab by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace.

Your payout will equal the value of your Plan Account, as invested in the various investment options offered at the time of distribution. The value of your payout depends on when your request is received by Schwab. Your payout will be distributed as soon as administratively possible after that date.

Implementation of a distribution is not under the control of, nor the responsibility of, the Firm, its employees or its partners.

BENEFITS FOR YOUR SURVIVORS

BENEFIT UPON DEATH

If you die before your Plan Account has been distributed, your Plan Account will be paid to your beneficiary, minus the amount of any outstanding loans.

FORM OF PAYMENT

Payment of your Plan Account may be made in a single-sum payment or in partial distributions of your Plan Account. Additionally, in certain circumstances, a beneficiary may elect to have the payment made as a direct transfer or rollover to another employer-sponsored retirement plan, IRA or Roth IRA.

TIMING AND AMOUNT OF YOUR PAYOUT

The payout to your beneficiary will equal the value of your Plan Account as invested in the various investment options offered at the time of distribution, minus any outstanding loans. The value of your Plan Account that is paid to your beneficiary will depend on when your beneficiary's request is received by Schwab. The payout will be distributed or transferred as soon as administratively possible after that date.

Implementation of a distribution is not under the control of, nor the responsibility of, the Firm, its employees or its partners.

NAMING A BENEFICIARY

You have the right to designate a beneficiary who will receive your Plan Account balance if you die before you receive the entire balance. Special rules apply if you are married, get married, get divorced, or fail to designate a beneficiary or if your beneficiary dies before you.

If you are legally married, your spouse is automatically your beneficiary. To designate a beneficiary other than your spouse, your spouse must consent to waive any rights to your Plan Account. Your spouse's consent must be on the written forms provided by the Plan that acknowledge the effect of your election to have the Plan pay your death benefit to a beneficiary other than your spouse. Your spouse's signature must be witnessed by a notary public.

If you divorce, your spouse will no longer be your automatic beneficiary. Instead, you will be treated as an unmarried participant. If, before your divorce, you designated your spouse as your beneficiary, your entire beneficiary designation (both primary and contingent beneficiaries) automatically will become null and void, unless a QDRO provides otherwise. To keep your former spouse as your beneficiary, you will need to designate him or her again. If you do not complete a designation form after you divorce, your beneficiary will be the default beneficiary described below.

If you are unmarried, you may designate any person or entity to be your beneficiary.

If you are unmarried and then marry, your new spouse will automatically be your beneficiary and any beneficiary designation form you completed before your marriage will be void (both the primary and contingent beneficiary). If you would like to name someone other than your spouse as your beneficiary, you will need to obtain your spouse's consent, as described above.

If you do not designate a beneficiary, or if your previous beneficiary designation becomes void because of a subsequent marriage or divorce and you do not designate a new beneficiary, your estate will be your beneficiary.

IT IS IMPORTANT THAT YOU KEEP YOUR BENEFICIARY DESIGNATION FORMS CURRENT— ESPECIALLY IF YOUR MARITAL STATUS CHANGES.

You may obtain a Beneficiary Designation Form by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace. Once completed, the form must be returned to the Firm's Human Resources Department.

CLAIMS FOR BENEFITS

REQUESTING BENEFITS

When you elect to receive your Plan Account, you must initiate the distribution by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace.

MAKING A CLAIM FOR BENEFITS

Generally, you do not need to make a claim for your benefits under the Plan. However, you or your authorized representative may file a written claim with Schwab for any benefits to which you believe you are entitled and have not received.

IF A REQUEST IS DENIED

Within 90 days after the receipt of a claim, Schwab will provide you with written or electronic notice of its decision on the claim. If, because of special circumstances, Schwab cannot render a decision on a claim within the 90-day period, Schwab may extend the period in which to make the decision up to an additional 90 days (*i.e.*, 180 days after receipt of the written claim). Schwab will provide you with a written notice of the extension before the end of the initial 90-day period, which notice will indicate the special circumstances requiring the extension and the expected decision date.

If the claim is wholly or partially denied (*i.e.*, an adverse benefit determination), the written or electronic notice of the decision will inform you of:

- ▶ the specific reasons for the adverse benefit determination;
- ▶ the specific provisions of the Plan upon which the adverse benefit determination is based;
- ▶ a description of any additional material or information necessary to perfect the claim and reasons why such material or information is necessary; and
- ▶ an explanation of the claim review procedure that will include a statement of your right to bring a civil action under Section 502(a) of ERISA within two years following exhaustion of the Plan's claims procedures.

If you do not receive a response to your claim from Schwab within 90 days (180 days if you received a notice of an extension) from the date Schwab received it, your claim is deemed denied.

REQUEST FOR REVIEW OF AN ADVERSE BENEFIT DETERMINATION

Within 60 days after the receipt of written or electronic notice of an adverse benefit determination of all or a portion of a claim, you or your authorized representative may file with Schwab a written request for review of the adverse benefit determination. Written comments, documents, records and other information may be submitted to Schwab along with the review request. During the 60-day period following notice of the adverse benefit determination, you or

your authorized representative may examine, or receive a free copy of, the Plan and any other document upon which the adverse benefit determination is based.

Review of an Adverse Benefit Determination

Upon receipt of a request for review of an adverse benefit determination, Schwab will undertake an independent, full and fair review of the adverse benefit determination and provide you with written or electronic notice of its decision within 60 days after receipt of the review request. If, because of special circumstances, Schwab cannot make a decision within the 60-day period, Schwab may extend the period in which to make the decision up to an additional 60 days (*i.e.*, 120 days after receipt of the review request). Schwab will provide you with a written notice of the extension, before the end of the initial 60-day period, that indicates the special circumstances requiring the extension and the expected decision date.

The written or electronic notice of Schwab's decision will inform you of the specific reasons for the decision, the specific provisions of the Plan upon which the decision is based, and a statement notifying you of your right to file a civil action under Section 502(a) of ERISA within two years of exhausting the Plan's claims procedures. Except as may be otherwise required by law, the decision of Schwab on review of the adverse benefit determination will be binding on all parties.

If you do not receive a response to your appeal from Schwab within 60 days (120 days if you received a notice of an extension) from the date Schwab received the appeal, your appeal is deemed denied.

LOSS OF BENEFITS

There are certain circumstances that may lead to your loss of part or all of your Plan Account, including:

- ▶ Your Plan Account may be reduced by adverse investment experience and taxes assessed against or payable by the Plan. Also, your Plan Account may be reduced by administrative costs incurred by the Plan to the extent these costs are not paid directly by the Firm.

- ▶ The Plan is operated under the following assumptions: (1) the Plan is a tax-qualified plan under the Internal Revenue Code of 1986, as amended; (2) Firm contributions are tax deductible; and (3) no amounts are contributed or allocated by error. If any of these assumptions are incorrect, there may be an adverse effect on your Plan Account.

- ▶ Certain contribution, benefit and earnings limits set by the IRS may reduce, eliminate or otherwise affect your benefits under the Plan.

- ▶ Generally, your Plan Account may not be assigned, sold, transferred, garnished or pledged as collateral. However, your Plan Account may be used to satisfy a QDRO. A QDRO is issued by a state court and provides that a part of your Plan Account be paid for child support, alimony or marital property rights. You may receive a free copy of the

Plan's procedures for determining if a domestic relations order is a QDRO upon request. There is a $100 set-up fee per QDRO. Unless the QDRO specifies otherwise, this fee will be divided equally between you and the alternate payee.

- There are IRS limits on Pre-Tax Contributions and Roth Contributions. Contributions made above these limits will be returned to you. For more details on these limits, call (800) 724-7526 or access the Schwab website at www.schwab.com/workplace.

- You must keep your current address on file with the Plan. If you cannot be located when it is time to pay your Plan Account, your payment may be delayed or forfeited. If your Plan Account is forfeited for this reason and you later request your payment, your Plan Account will be reinstated. However, you will not receive any investment returns on your Plan Account from the forfeiture date to the reinstatement date.

GENERAL PLAN INFORMATION

PLAN NAME

Katten Muchin Rosenman LLP Defined Contribution Plan

PLAN TYPE

The Plan is a defined contribution plan. Contributions are made to the Plan by you and (possibly) the Firm or a Professional Corporation. Your retirement benefit will be determined by the size of your Plan Account. This type of plan is commonly known as a 401(k) plan.

PLAN FUNDING

Your contributions and contributions from the Firm (or a Professional Corporation) provide benefits under the Plan. The Firm sends the money to Schwab to hold in the ***Katten Muchin Rosenman LLP Master Trust*** for investment in the Plan's investment options pursuant to your directions.

PLAN YEAR

The Plan Year is the calendar year (*i.e.*, January 1–December 31).

PLAN SPONSOR

Katten Muchin Rosenman LLP
525 W. Monroe Street
Chicago, Illinois 60661-3693
(312) 902-5200

PLAN ADMINISTRATOR

Qualified Plan Administration and
Investment Committee ("Committee")

Katten Muchin Rosenman LLP
525 W. Monroe Street
Chicago, Illinois 60661-3693
(312) 902-5200

The Committee consists of individuals designated by the Firm's Managing Partner. As of November 9, 2009, the following individuals are the sole members of the Committee:

Robert W. Gottlieb	*Michael O. Hartz*
Carol A. Johnston	*Lawrence D. Levin*
Marilyn Selby Okoshi	*Ziemowit T. Smulkowski*
Allan D. Wood	

Although the Committee is the Plan Administrator, it has delegated many of its functions to third-party service providers who maintain responsibility for those functions.

Employer Identification Number

36-2796532

Plan Number

007

Plan Insurance

The Plan is not covered by the termination insurance program of the Pension Benefit Guaranty Corporation ("PBGC"). The PBGC guarantees pensions for defined benefit pension plans that are funded to provide for a specific monthly benefit upon an employee's or partner's retirement. Because the Plan is a defined contribution plan with benefits based on your account balance and not on a specific monthly retirement benefit, the Plan is not eligible for (and does not require) such insurance.

Additional Information Available

You or your beneficiary may request the following information:

- A description of the annual operating expenses of each investment option that reduce the rate of return of an investment option (such as any investment management fees, administrative fees, or transaction costs) and the total amount of such expenses expressed as a percentage of the average net assets of the investment option.

- Copies of any prospectuses, financial statements and reports, and of any other materials relating to the investment options, to the extent such information has been provided to the Firm, are available from Schwab by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace.

- A list of the assets comprising the portfolio of any investment options that are available to you and your beneficiaries under the Plan, the value of each such asset (or the portion of the investment option which it comprises), and, with respect to each such asset that is a fixed rate investment contract issued by a bank, savings and loan association or insurance company, the name of the issuer of the contract, the term of the contract and the rate of return on the contract.

- Information concerning the value of shares or units in any investment options that are available to you and your beneficiaries under the Plan, as well as past and current investment performance of such alternatives, determined net of expenses on a reasonable and consistent basis.

- Information concerning the value of shares or units in any investment options in which your or your beneficiary's Plan Account is invested.

- Information concerning the Plan's procedures governing QDROs.

Any request for this information should be made by calling (800) 724-7526 or through the Schwab website at www.schwab.com/workplace.

TRUSTEE

Charles Schwab Trust Company
211 Main Street, 14th Floor
San Francisco, California 94105
Attention: Vice President, Trust Administration

AGENT FOR SERVICE OF LEGAL PROCESS

Executive Committee
c/o Katten Muchin Rosenman LLP
525 W. Monroe Street
Chicago, IL 60661-3693
(312) 902-5200

Legal process may also be served on the Plan Administrator or the Plan Trustee (listed above).

FUTURE OF THE PLAN

While the Firm does not intend to discontinue the Plan, it is difficult to predict the future. The Firm reserves the right to amend, partially terminate, or fully terminate the Plan at any time for any reason. If the Plan is terminated, you will no longer be able to make contributions to the Plan. You are always 100% vested in your Plan Account.

EMPLOYMENT RIGHTS

Being a Participant in the Plan does not grant or guarantee any current or future employment rights. Plan participation is not an inducement or condition of employment. Your right to any

payment as an active, retired, disabled, or terminated Participant is determined solely under the provisions of the Plan.

TOP-HEAVY PROVISIONS

The Plan is tested periodically to determine if it is "top-heavy." Top-heavy plans provide 60% or more of the benefits to "key employees." A key employee is usually an officer, shareholder or partner (owner).

In any year that our Plan is top-heavy, you may be entitled to a minimum contribution from the Firm. In such event, you will be notified.

STATEMENT OF ERISA RIGHTS

As a participant in the Plan, you are entitled to certain rights and protections under ERISA. ERISA provides that all Plan participants shall be entitled to:

Receive Information About Your Plan and Benefits

- Examine, without charge, at the Plan Administrator's office and at other specified locations, all documents governing the Plan, including any insurance contracts or collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.

- Obtain, upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including any insurance contracts or collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated summary plan description. The administrator may make a reasonable charge for the copies.

- Receive a summary of the Plan's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

Prudent Actions by Plan Fiduciaries

- In addition to creating rights for Plan participants, ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your employer or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit under the Plan or exercising your rights under ERISA.

Enforce Your Rights

- If your claim for a benefit under the Plan is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

- Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan and do not receive them within 30 days, you may file suit in a federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to $110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan Administrator. If you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in a state or federal court. In addition, if you disagree with the Plan's decision or lack thereof concerning the qualified status of a domestic relations order, you may file suit in federal court. If it should happen that Plan fiduciaries misuse the Plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds that your claim is frivolous.

Assistance with Your Questions

- If you have any questions about your Plan, you should contact the Firm's Human Resources Department. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquires, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publication hotline of the Employee Benefits Security Administration.

GLOSSARY

Capitalized terms used in the SPD have the meanings set forth below.

(1) "Base Contribution" means the portion of an Integrated Contribution that is a discretionary Employer Contribution of up to six percent of each eligible Participant's Compensation that does not exceed the Social Security taxable wage base.

(2) "Catch-Up Contribution" means an additional contribution that a Participant may make to his or her Plan Account if he or she is age 50 or older by the end of the Plan Year in which he or she makes the additional contribution. A Catch-Up Contribution can be either a Pre-Tax Catch-Up Contribution or a Roth Catch-Up Contribution.

(3) "Committee" means the Qualified Plan Administration and Investment Committee (see page 20).

(4) "Compensation" means (a) all gross wages you receive from the Firm or a Professional Corporation during a Plan Year while you are a Participant; and (b) for partners (other than Professional Corporations), your compensation from the Firm for federal income tax reporting purposes (*i.e.*, income from self-employment) during a Plan Year while you are a Participant.

(5) "Election Deadline" means 8:00 p.m. Eastern Standard Time on the eighth business day before the next paydate.

(6) "Employer Contributions" means the contributions the Firm and Professional Corporations make on behalf of Participants (*i.e.*, Profit Sharing Contributions and Integrated Contributions).

(7) "ERISA" means the Employee Retirement Income Security Act of 1974, as amended.

(8) "Excess Contribution" means the portion of an Integrated Contribution that is a discretionary Employer Contribution of up to 11.7% of each eligible Participant's Compensation exceeding the Social Security taxable wage base.

(9) "Firm" means Katten Muchin Rosenman LLP.

(10) "Hour of Service" generally means each hour (a) you are paid for the performance of your duties, (b) you are paid pursuant to a human resources policy that compensates you while you are not performing service (*e.g.*, PTO, jury duty, Firm holidays) or (c) of an unpaid, authorized leave of absence.

(11) "Integrated Contribution" means the total of the Base Contribution and Excess Contribution made on behalf of one or more Participants.

(12) "IRA" means an individual retirement account or individual retirement annuity.

(13) "IRS" means the Internal Revenue Service.

(14) "Normal Retirement Date" means the date you turn age 55.

(15) "One Year of Service" means a period of 12 consecutive months, starting on your hire date (or on the first day of any Plan Year that begins after your hire date), in which you are credited with at least 1,000 Hours of Service.

(16) "Paralegal" means an employee of the Firm who is not a licensed attorney and whose primary duties are to provide paraprofessional services, or to assist in the delivery of legal services, to the Firm's clients (*e.g.*, paralegals, legal assistants, project assistants).

(17) "Participant" means an individual who has a Plan Account balance.

(18) "PBGC" means the Pension Benefit Guaranty Corporation.

(19) "Pre-Tax Catch-Up Contribution" means a Catch-Up Contribution that is made on a pre-tax basis.

(20) "Pre-Tax Contributions" means reductions in a Participant's Compensation that are contributed to his or her Plan Account on a before-tax basis.

(21) "Plan" means the Katten Muchin Rosenman LLP Defined Contribution Plan, as in effect on November 9, 2009 (this SPD's effective date).

(22) "Plan Account" means all of the assets in the Plan that constitute your benefit under the Plan (*i.e.*, the sum of all your sub-accounts, which are described beginning on page 8).

(23) "Plan Administrator" means the Committee.

(24) "Plan Year" means the calendar year.

(25) "Professional Corporation" means a professional corporation that is a partner of the Firm.

(26) "Profit Sharing Contribution" means a discretionary Employer Contribution of up to six percent of each eligible Participant's Compensation.

(27) "QDRO" means a qualified domestic relations order.

(28) "Rollover Contribution" means a rollover of pre-tax contributions and/or employer contributions from another employer-sponsored retirement plan or a conduit traditional IRA.

(29) "Roth Catch-Up Contribution" means a Catch-Up Contribution that is made on an after-tax basis.

(30) "Roth Contributions" means reductions in a Participant's Compensation that are contributed to his or her Plan Account on an after-tax basis.

(31) "Roth IRA" means an individual retirement account for after-tax contributions.

(32) "Roth Rollover Contribution" means a rollover of Roth contributions from another employer-sponsored retirement plan or conduit Roth IRA.

(33) "Schwab" means Schwab Retirement Plan Services, Inc.

(34) "Secretary" means a non-exempt employee of the Firm whose primary duties are secretarial, word processing, and/or document production (*e.g.*, legal secretaries, other secretaries, word processors), or who provide clerical or billing/collection assistance to attorneys or groups of attorneys.

(35) "Summary Plan Description" or "SPD" means this booklet, a summary of the official Plan document.